

Article - Real Property

[\[Previous\]](#)[\[Next\]](#)

§7–105.16.

(a) (1) In this section the following words have the meanings indicated.

(2) “Instrument of writing” has the meaning stated in § 12–101 of the Tax – Property Article.

(3) (i) “Residential property” means real property improved by a dwelling unit that is designed principally and is intended for human habitation.

(ii) “Residential property” includes:

1. A residential condominium unit; and

2. A unit in a cooperative project, as defined in § 5–6B–01 of the Corporations and Associations Article.

(4) “Tax” has the meaning stated in § 14–801 of the Tax – Property Article.

(b) Except as provided in subsection (c) of this section, if residential property is purchased at a sale in an action to foreclose a mortgage or deed of trust on the residential property, the purchaser shall provide a copy of the court order ratifying the foreclosure sale to the supervisor of assessments for the county in which the residential property is located by the later of:

(1) 60 days after the entry of the court order ratifying the foreclosure sale; or

(2) If a motion is filed under Maryland Rule 2–535 before the expiration of the time period set forth in item (1) of this subsection, 30 days after the entry of a court order that resolves the motion without nullifying the ratification order.

(c) Subsection (b) of this section does not apply if:

(1) An instrument of writing transferring the residential property has been recorded in the land records of the county in which the residential property is located before the expiration of the time period set forth in subsection (b) of this section; or

(2) The foreclosure sale is subject to:

(i) A pending appeal of the ratification order;

(ii) A bankruptcy stay; or

(iii) An unexpired right of redemption in favor of the United States or any agency or department of the United States.

(d) The supervisor of assessments shall provide a receipt to the person providing a copy of the ratification order.

(e) If a copy of the ratification order is not provided to the supervisor of assessments as required under subsection (b) of this section, any reduction in property tax received by the residential property because of its status as an owner-occupied principal residence from the date of the entry of the ratification order until the earlier of the receipt by the supervisor of assessments of a copy of the ratification order or the recordation in the land records of an instrument of writing transferring the property to a third party shall remain due and collectable as a property tax under Title 14 of the Tax – Property Article.

[\[Previous\]](#)[\[Next\]](#)